



**ఆంధ్రప్రదేశ్ రాజ పత్రము**  
**THE ANDHRA PRADESH GAZETTE**  
**PUBLISHED BY AUTHORITY**

**PART I EXTRAORDINARY**

**No.1134**

**AMARAVATI, MONDAY, JULY 25, 2022**

**G.770**

**NOTIFICATIONS BY GOVERNMENT**

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**REVENUE DEPARTMENT**  
**(COMMERCIAL TAXES-II)**

THE ANDHRA PRADESH GOODS AND SERVICES TAX ACT, 2017-AMENDMENT TO G.O.Ms.No.264, REVENUE (CT-II) DEPARTMENT, DATED: 29.06.2017 AND G.O.Ms.No.448, REVENUE(CT-II)DEPARTMENT, DATED: 21.08.2018.

***[G.O.Ms.No.544, Revenue (Commercial Taxes-II), 25<sup>th</sup> July, 2022.]***

**NOTIFICATION**

In exercise of the powers conferred by clause (ii) of the proviso to sub-section (3) of section 54 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, hereby makes the following further amendments in the notification of the Government issued in Go.Ms.No.264, Revenue(CTII) Department, dated 29.06.2017 and Go.Ms.No.448, Revenue(CTII) Department, dated 21.08.2018 namely :-

**AMENDMENT**

In the said notification,

- in the opening paragraph, in the proviso, in clause (i), for the words and figure "serial numbers 1", the words, figure and letters "serial numbers 1AA" shall be substituted;

ii. in the TABLE, S. No. 1 shall be re-numbered as S. No. 1AA, and before S. No. 1AA as so re-numbered, the following serial numbers and entries shall be inserted, namely :-

(1)	(2)	(3)
"1 A.	15 07	Soya-bean oil and its fractions, whether or not refined, but not chemically modified
1B	15 08	Ground-nut oil and its fractions, whether or not refined, but not chemically modified.
1C	15 09	Olive oil and its fractions, whether or not refined, but not chemically modified.
1D	15 10	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 1509
1F	15 12	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.
1G	15 13	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.
1H	15 14	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.
1I	15 15	Other fixed vegetable or microbial fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.
1J	15 16	Vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter- esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.
1K	15 17	Edible mixtures or preparations of vegetable fats or vegetable oils or of fractions of different vegetable fats or vegetable oils of this Chapter, other than edible fats or oils or their fractions of heading 1516
1L	15 18	Vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516
1M	2701	Coal; briquettes, ovoids and similar solid fuels manufactured from coal
1N	2702	Lignite, whether or not agglomerated, excluding jet
1O	2703	Peat (including peat litter), whether or not agglomerated"

This notification shall be deemed to have come into force with effect on from 18<sup>th</sup> day of July, 2022.

**N. GULZAR,**  
*Secretary to Government (CT).*

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